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will say that it is not a deliberative body? Lord Salisbury possesses in an eminent degree the gift of speaking with apparently great frankness without giving away any secrets. It is an essential quality of

intelligent, candid and courteous, and re-

ceives careful attention.

If any Democratic editors or politicians desire to make the campaign this fall, as is on State issues the Republicans are more than willing. If there is one thing that the Republicans are specially strong on it is Republican reforms since 1895.

Now that the British government has to any government that suggests interfer-

The report of the commissioner of labor for the State of New York shows that from in 1894, the number has increased 1901, and the membership from union workman secured rather more regular employment and rather bet- ceases to give currency to political iniquity

While Mr. Babcock is in favor of free some forms of iron and steel, he tility of Mr. Bartholdt, of St. Louis, is accounted for on the same ground.

One of the most remarkable propositions for the relief of Cuba sugar growers is that Congress appropriate \$25,000,000 instead of cutting the duty. The statesman who is thus anxious to retain the 100 per cent sugar is General Grosvenor, of Ohio. He would have the country pay \$25,-000,000 for the privilege of having the price of its sugar nearly doubled.

to the effect that Cuba will receive consid- Washington, a Federalist, and ignoring eration. The plan now most in favor is to Jefferson, the father of Democracy and the let the sugar duty stand and place in the foe of Washington, because he framed hands of the Cuban government the equiva- the policy opposed to the Washington adlent of the reduced duty to be paid as ministration. They may forget Mr. Bryan Under this plan the benefit would be cer- Nebraska Democrat like ex-Secretary Mortain to reach the Cubans who raise sugar, | ton to speak the policy and the hopes of and not the importers.

The secretary of war has selected Major a Jeffersonian club, such as would shout General Young, now in command of the for Mr. Bryan, as the devil is alleged to Department of California, to be the first president of the new War College to be or may, William Jennings Bryan and his established at Washington next summer, and which is expected to be a valuable feature of the military establishment. General Young stands very high in military have not invited Mr. Bryan to the symcircles, and after the retirement of General Brooke, a few months hence, he will stand next to General Miles in rank.

Governor Taft's statement before the Senate committee regarding conditions in the Philippines is by far the most comprehensive that has come from any quarter, and it cannot fall to have great weight with Congress and the public. Briefly, it shows that the military and the civil authorities are working together cordially to a comthat great progress has been made, and that the outlook is altogether encouraging for the speedy establishment of peace throughout the entire islands.

It is said that Senator Cullom, chaircommittee on foreign relations. utmost to force a vote in the Senate at this session on all the reciprocity pending in his committee, which have been before it more years. Senator Cullom recently made a strong argument in favor of the constitutional right of the Senate to make such treaties, in opposition to the contenas revenue bills they ought to originate in the House. Unless the Republicans intend to repudiate or abandon the position of the party on reciprocity they should meet the question squarely and discuss the treaties on their merits.

the ease with which they are cultivated from his point of view he is entirely con- lie except for the protection of property should attract attention. If they are not sistent in not having any special interest from actual destruction or damage. The execlusive they are at least such as to in former German subjects who have be- enactment of the Hoar bill by Congress

mand for the manufacture of paper, and | German-Americans. the cottonwood is one of the most available trees for the purpose, being of rapid | Henry should use the English language

purposes besides paper.

JEFFERSON AND BRYAN IGNORED. A brief dispatch in yesterday's Journal announced that prominent Democrats will meet in New York on Washington's birthday to consider plans for uniting the party. Some of those who will take part in the meeting are named, but the name of William Jennings Bryan does not appear, nor It is announced that Edward M. Shepard. New York and a reform acrobat, will have plied in German, each adopting the lanin the United States should put on an eight-page the Democratic party not only ignore the of the country on all public occasions while All communications intended for publication in Washington, who represented about every- ple, while to do otherwise will be to recog- hibition organ in that State, recently aston-CINCINNATI-J. R. Hawley & Co., 154 Vine of the United States and used his influence | uncomplimentary things or not. He has a ST. LOUIS-Union News Company, Union Depot. | to its adoption. Most of the troubles which | Therefore, again it may be asked why DENVER, COL -Louthan & Jackson, Fifteenth It was a long time before Washington | that is, why should any committee, depu-DAYTON, O .- J. V. Wilkie, 39 So. Jefferson double part, but when the truth of Jeffer- in public use anything but English? If Now that the House is giving a full week to discussion of the eleomargarine bill, who Governor Taft is making a very favorable and a traitor to his country who stood the Hamburg dispatch, it is amusing to impression in Washington, even upon those | ready to betray it into the hands of Great | learn that German papers are angry bewho are opposed to the policy of the ad- | Britain. All of the Jefferson newspapers | cause the prince, who speaks English, proministration. Hevis master of the subject. of that period, of which the Philadelphia poses to cut German in an English-speakwith a venom that the so-called Jeffer- boy! That's right!" celled. That it may be seen that the capacity for denunciation of those opposed to Jefferson's party has not improved the during the last months of Washington's ad-

If ever a nation was debauched by a man the American Nation has been debauched by Washington. If ever a nation was deceived by a man the American Nation has been deceived by Washington. Let his conduct, then, be an example to future ages. Let the history of the federal government instruct mankind that the mask of patriotism may be worn to conceal the

On the day that Washington retired from office this Jeffersonian organ used the fol-

If ever there was a period for rejoicing this is the moment. Every heart in unison ple ought to beat high with exultation that the name of Washington from this day

and to legalized corruption. The foregoing is but a sample of columns published by the Jeffersonian organs during Washington's last four years. Nothing better in its line was said against Lincoln and | Hoar: Grant by the successors of the Jefferson toons, the press most earnestly supporting Mr. Bryan had no more vigorous denun-

It is not to the credit of the would-be will speak of Washington, that they thus party opposed, and whom Washington not marched in line with Mr. Bryan will The tatest advices from Washington are learn that they have blundered by extolling the actual growers of sugar. In their lists of invitation and may find a a reconstructed party, but it is a mistake to elevate George Washington, who hated hate holy water. And, say what they will following are nearer the Thomas Jefferson who fought George Washington and his ideas than are those Eastern leaders who posium to devise a plan to unite the party.

ENGLISH OR GERMAN? United States has started a good deal of burg. It is by no means unlikely that the permit almost anything in the way stood. He intends it as an act of courcommercial value of cottonwood trees and denationalization and naturalization, and out of that definition injunction will not

growth, soft and workable. Being indig- in all his public communications while in enous to the State it would take kindly | the United States. As this is an English- | a passage in United States Judge Grossto the soil under cultivation and probably speaking country, and as he will be the yield a large profit for other manufacturing | guest of the Nation, it is in some sense a matter of courtesy to his host that he should speak the language of the country on all public occasions. While he is a guest of the German ambassador at Washington he will naturally speak nothing but German, unless there are Americans present, but when he comes in contact with the public it is almost a point of international courtesy that he should speak only English. In a recent personal and pleasant those of any of his prominent supporters. | cable correspondence between the Emperor and President Roosevelt the former sent late the Croker candidate for mayor of his dispatch in English and the latter refor his subject "Washington." So it seems guage of the other country. Assuming that the gentlemen who are to meet at the that Prince Henry speaks English with aristocratic Manhattan Club to plan to unite | case, why should he not use the language living Bryan but the father of Democracy, he is the Nation's guest? To do so will be Jefferson, by having its leading orator extol a compliment to an English-speaking peothing in politics that Jefferson hated. From nize German-Americans as a class, which ished its readers by publishing an article time to time Democrats have held meet- there is reason to believe the Emperor assailing prohibition as a failure. "Under ings on Washington's anniversary, but no does not wish him to do. As a matter of the present management of the law," said Democrat of intelligence and candor has politeness Germans never carry on conver- the writer, "it is more injurious to the ever publicly claimed that Washington was sation in German when Americans are anything but a Federalist who held in de- present. If Prince Henry were to deliver testation the principles and the following an address in German Americans might of Thomas Jefferson. All the measures for wonder what he was saying, and his speech which Washington stood Jefferson opposed. would have to be translated before they Washington helped frame the Constitution | would even know whether he was saying to induce the States to ratify it; Jefferson | right to suppose that all Americans underwas not at home during the period, but it stand English, while he must know that is a matter of record that he was opposed not all of them understand German. came to Washington during his adminis- should he not use the language of the countration were secretly inspired by Jefferson. try? This question raises another, and would believe that Jefferson was playing a | tation or individual addressing the prince son's perfidy came home to him the iron a deputation of German-Americans should office which he held longer than Washing- he intended to imply a rebuke, ether beton wished-Jefferson's employes published cause they thought he could not undera newspaper devoted mainly to the slander- stand English or because they could not ing of Washington's administration and speak it. It is not a matter of great consemeasures. The Jeffersonian clubs in the quence, but in view of all the circumstances large cities caricatured Washington and it would seem that German-Americans who sang ribald songs and made ribald speeches | may have occasion to address Prince Henry in which he was denounced as an aristocrat | had better do so in English. Recurring to Aurora is a sample, assailed Washington ing country. They ought to say, "Good

THE LAW OF CONSPIRACY AND IN-

JUNCTION. The full text of the bill introduced by established the practice under it might be modified by statute. The law is the same foulest designs against the liberties of the in England as in the United States. It is not known whether it has had the same application there as here, but if not that might be because the same cases have not arisen. It is not known that the practice of "picketing" by strikers or otherwise tres-167,197 to 276,141. The investigation shows with the freedom and happiness of the peo- passing on property or property rights has ever prevailed in England. The general law of conspiracy is the same in both of the courts would be practically the same on the same state of facts. Following is the bill as it was introduced by Senator

That no agreement, combination or con- | Philadelphia Press. tract by or between two or more persons to do or procure to be done, or not to do or procure not to be done, any act in contemplation or furtherance of any trade dispute between employers and employes in the District of Columbia or in any Territory of the United States, or who may | the pot. be engaged in trade or commerce between the several States, or between any Territory or another, or between any Territory Territories and any State or States or | Chicago Post. the District of Columbia, or with foreign nations, or between the District of Columbia and any State or States or foreign nations, shall be deemed criminal, nor shall those engaged therein be indictable or otherwise punishable for the crime of conspiracy, if such act committed by one | plumb." probable that these Democrats who have person would not be punishable as a crime; nor shall such agreement, combination or trade or commerce; nor shall any restraining order or injunction be issued with relation thereto. Nothing in this act shall exempt from punishment, otherwise than herein excepted, any person guilty of conspiracy for which punishment is now provided by any act of Congress, but such act of Congress shall, as to the agreements, combinations and contracts hereinbefore referred to, be construed as if this act were therein contained.

This bill applies only to the District of | Chicago Tribune. Columbia and the Territories of the United States and to interstate railway traffic, to this extent it would change the present law of conspiracy as well as that of injunctions. It it becomes a law it wil apply to all labor disputes of whatever character in the District of Columbia and the Territories and to all labor disputes | and I've got to renew the struggle." affecting interstate railway traffic between States. For the rest, State legislation would be necessary, but if this bill becomes law there can be little doubt that every State will extend it to all labor contro-The coming of Prince Henry to the versies and strikes. Its effect is to do away comment on both sides, and some of rather | of the law of conspiracies and to materially burg says the newspapers of that city are | ing injunctions. In fact, it is entitled "A use the German language on any public spiracy' and the use of restraining orders occasion while in this country. This, it and injunctions in certain cases." Under is said, is by direction of Emperor Wil- it there would be nothing to prevent special attention be given to German- or concert of action to induce other emtions of German-Americans it is said from going to work, provided they did Prince Henry will speak in English. The | not use personal force or violence. It would Journal does not vouch for the accuracy | legalize "picketing" if it was conducted in subject to his brother, and if so the latter | carry their point, short of the destruction will, of course, follow it. The Emperor's of property, resort to personal violence or reason they, too, can vote.-Batesville Tribmotives in bringing about his brother's actual interference with the operation of visit to the United States are well under- mills, the moving of cars, etc. Almost everything that has heretofore been held tesy and a compliment to the American by the courts to be conspiracy on the part people as such, and including all national- of strikers would be permissible under this ities. It is known, also, that the Emperor law. The forbidding of the issuance of a redoes not take kindly to the designation straining order or writ of injunction against German-Americans. When an occasion strikers in such cases is a logical sequence offered, a few months ago, he said he knew of legalizing the acts. The only ground Germans and Americans, but he did not on which the courts have issued injunctions The figures presented by the secretary know German-Americans. The Emperor in such cases has been that the acts conof the State Forestry Board relative to the has very strict views on the subject of stitute a conspiracy, but if they are taken

justify experimenting. The time is not far | come American citizens. If he cares for | and the passage of substantially the same distant when wood pulp will be in great de- them at all it is as Americans and not as bill by the States would work a great change in the practice of the courts and probably put an end to all complaints But there is another reason why Prince

> against government by injunction, In this connection it is timely to recall cup's charge to the federal grand jury in

the Debs case, in 1894. The court said: I confess that the problems which are made the occasion or pretext for the pres- An Annual Gathering That Is of Vast ent disturbances have not received the consideration they deserve. It is our duty as citizens to take them up, and by candid and courageous discussion ascertain what wrongs exist and what remedies can be ap-But neither the existence of such problems nor the neglect of the public hitherto adequately to consider them jusof general lawlessness. Let us first restore peace and punish the offenders of the law. and then the atmosphere will be clear to think over the claims of those who have real grievances. First vindicate the law. PAPER BY PARKS M. MARTIN ON AS-Until that is done no other questions are

The atmosphere is clear now for consideration of the question, and the fact that the Senate judiciary committee has reported Senator Hoar's bill favorably indicates its belief that some such legislation is called for. .

The Topeka (Kan.) Advocate, the Prolicensed saloon." The writer continues:

The law is a pretext in most communities for public officials to take boodle. In many counties blood money is exacted from the joint-keeper by the county attorney down to the councilmen. It is a bad state of affairs and is producing moral degenerates in every community. The effect is damaging to the future greatness of the State. monster evil are having a worse effect on the morals of the youth than the crimes committed by the monster itself.

This is strong language, but other reports sustain the opinion that the law is not enforced and that its violation is demoralizing. Ex-Governor Morrill, a man who beis quoted as saying that the law cannot be enforced where public opinion is against | the different counties. it, and this is probably true, since the custom of drinking intoxicants, however to be deplored, is not regarded as so heirous an offense that the person who supplies the beverage should be treated as a criminal.

It would be interesting to know how the Associated Press at New York came in possession of copies of the circular telegram sent by the Spanish government to all its ministers in Europe just before the beprove anything except that Spain was making ineffectual appeals at all the courts of Europe for backing against the United

Senator Hoar, in presenting a bill to injunction as a remedy for the protection lively issue for Republicans for two years

THE HUMORISTS.

There Are Others. Guest-What a splendid dinner! Don't often get as good a meal as this.

Little Willie (son of the host)-We don't,

Methods of Genius. "Dr. Johnson could remember everything he wrote." said the literary man. That is the difference between Dr. Johnson and myself," answered the composer of music.

write everything I can remember." Clancy-Phwat's the matter wid yer face? Casey-Th' ould woman hit me wid the l'avin's Clancy-G'on! Shure mush is too soft to-

Casey-Faith, she didn't shtop to take it from One Effect of It.

than to grab her by the arm and try to help | tures of all subsequent enactments relating her along by hoisting one shoulder out or

The Debris of De Brie.

What they gave him for fromage de brie Was mere scraps; some one's leavings. Said hie: "Take it back again! This

May be fromage debris,

But it isn't the fromage for mie." -Catholic Standard.

"When I began business," said the plutocrat. wearlly, "I made a vow that whenever I carned "Why, you've done that, many times over,

Fatality.

'That's the curse of it. Whenever I think I've made the even million I find on figuring

INDIANA EDITORIAL NOTES.

The Washington Post suggests that Prince Henry bring along with him for gifts some of those drop-frame German dogs, This definition of the dachshund is equal to that of the boy, who said the animal was a dog and a half long and half a dog high. Anderson Bulletin.

Two of the commonwealth's star witnesses in the Goebel murder trials are in prison for perjury, several others are fugiives from justice, and now Justus Goebel is indicted for bribery. Respectability is not the hallmark of the Kentucky prosecution.-Terre Haute Tribune. Minnesota conveyed inadvertantly 45,000

acres of mineral land to railroads belonging to the streel trust. The trust has done what but few, if any, other corporation would do-given it up. The abhorred "trust" is lately showing up well-better. in fact, than its detractors .- Muncie Star. Political equality in Louisiana runs about thus: There are 5,900 negroes in that State who are assessed and pay taxes on \$300 or over each, for which reason they can vote. There are 25,000 white men in the same State who are not worth a cuss, for which

Governor Durbin is not making a great deal of noise about it, but he is doing what he promised. He promised to give the people a business administration and he is doing so. He is bringing to bear upon the business of the State those admirable business qualities that made him a signal success in his own private business affairs.

-Columbus Republican. In a magazine article Senator Hanna declares that it was William McKinley who wrote the financial plank of the St. Louis platform of 1896. If anybody in this wide world knows who drafted that plank it is Marcus A. Hanna. But his revelation is a trifle hard on H. H. Kohlsaat, of the Chicago Herald, who publicly claimed several years ago that he was the real author of that widely discussed plank.-South Bend

STATE TAX BOARD AND COUNTY AS-SESSORS IN CONFERENCE.

Importance to the People of the State.

tifles the violation of law or the bringing on | GOVERNOR DURBIN'S ADDRESS

SESSMENT OF BANKS.

Committees Appointed to Consider Certain Kinds of Property-Other Sessions To-Day.

The annual conference convention of the State Board of Tax Commissioners and county assessors convened in the hall of the House of Representatives in the Statehouse yesterday morning and will continue to-day. Nearly all of the counties were represented. Governor Durbin presided and Frank Martin, deputy state auditor, was chosen secretary. The following committees were appointed, which were instructed to report to-day: Live stock, building and loan associations, farm products, machinery, engines, etc.; quarries, mines, etc.; distilleries, breweries, saloons and liquors; The crimes committed in dealing with this notes and mortgages; merchandise, stocks of goods, etc.; pipe lines and oil and gas wells; banks and trust companies; cold storage and ice plants; electric light, gas and water, etc.; railroads, telephones, telegraph, express and sleeping-car companies; resolutions and instructions to assessors. These committees agree on the manner of assessing certain concerns and they propose to secure uniformity of valuation in

Governor's Address. Governor Durbin delivered the opening

address and spoke as follows: "The objects for which you have met to give consideration are of vital importance to the whole people of Indiana, and in welcoming you to this house I do so in their

tions will be animated by a sincere purpose to accomplish all that is possible in behalf of the public weal. "The individual county assessor is

here represented, assumes most formidable proportions. The problems with which you must necessarily contend are varied and complicated. First of all, the competent assessor must be conscientious, self-reliant and practical. The law lays down certain rules and regulations to be strictly observed in the discharge of your duties, but there are almost innumerable questions that must be determined by one's own judgment-by the exercise of prudence and common sense The statutes make many specific provisions concerning the assessment of property, the State Board of Tax Commissioners, after due deliberation, submits for your consideration suggestions which are believed to phases in matters of detail that must be left to your own discretion. Equality is the word which best expresses the cardinal doctrine of taxation, but even that is shorn of its force and significance unless it is adopted as a basic principle in its application to the listing of property. Whatever pose of achieving tangible, practical renor is it recorded in history when there were not complaints of unjust taxation; but, as a rule, people are prone to overlook the real cause of the burden and that which is construed to be unjust. The corrests primarily with assessors.

EQUALITY IN TAXATION. "The demand for equality in taxation began as far back as the beginning of anything like authentic history of the world. in the second book of Kings (xxiii, 35) these words: 'And Jehoiakim gave the silver and the gold to Pharoah, but he taxed the land to give the money according to the land, of everyone according to his taxation.' "Thus it will be observed that even when we mentally wander away back into the musty labyrinths of mysticism we find proof of conditions differing not materially from those of the present day, accepting, also, the plausible proposition that they have varied only in degress since Noah established a record as the original ancient mariner. The passage from the Scripture hereinabove quoted, notwithstanding the lapse of centuries since it was first promulgated, even yet contains the essential feato the subject. Indeed, it is sanctioned and practiced by at least one religious denom-Writ as best for levying assessments by a points a board of assessors for its congregation, the expenses of which for a given period are carefully estimated. The board cordance with the amount of worldly goods of which he is known or is believed to be possessed. If he is not satisfied, he is at liberty to appeal, but he must make his plea and statement to the entire congrega-If he succeeds in establishing the claim that he has been unfairly assessed, out of proportion to his brethren, he is granted a reduction; if he fails to sustain this point, however, the complainant is thereupon assessed double the original amount as penalty (under pain of expulsion) for attempting deception. This syslong ago," said the other man, "yet you are tem has been found productive of such admirable results that the church of which I speak is never found complaining of lack of funds or subjecting itself to criticism on account of discrimination in the manner of raising revenues. It is an old law, as old as the Bible, but obviously one worthy of commendation because it serves the good purpose of equalizing the burden without the least favoritism-the rich and the poor alike contributing an equal amount, graduated on the financial ability of each to pay his allotment. The principle involved this is well worthy of being applied to civic affairs, because it is manifestly just and equitable. DISCUSSED IN ALL AGES.

"Methods of taxation have been propounded and discussed in all ages. Even the poets, who, as a rule, are not regarded being much given to the consideration immortal Shakspeare, for instance, is of record as saying:

" 'These exactions Whereof my sovereign would have note, they are Most pestilent to the hearing; and, to bear em.

The back is sacrificed to the load. "Herrick likewise gives homely admonition to those whose duty it is to raise public revenues by assessment in saying: 'In things a moderation keep; Kings ought to shear, not skin, their

"Churchill, too, attuned his muse to reflect the 'inner consciousness' of a considerable number of our fellow-citizens when "'What is 't to us if taxes raise or fall-

Thanks to our fortune, we pay none at all.' "There is something in the word 'taxation' which somehow seems to invest it with a peculiarly aggressive and not altofor a synonym-something more soothing. as it were-I find in one of the standard same meaning, but which may be used verbally or in writing without making it appear either pestilent or as wearing spurs. The substitute provided by the delicate art of the dictionary maker is 'compulsory contribution.' I think that is the better definition. It looks and sounds more polite. It tion of this kind as an abandonment of the practical for the sake of the ornamental quered, by the argument that there are posits of only \$1,302,721, with only \$31,882 of now seeking to circumvent.

ike at all, but are forced to take, which we assessed at 103 per cent. of their actual

prefer to be sugar-coated. ALEXANDER HAMILTON'S VIEWS "Alexander Hamilton devoted much of his sessment of the banks in the southern and time and talent to the consideration of northern parts of the State. I find that the questions entering into taxation in all its various ramifications, and it was he who gave form to the truism that 'there is no assessed \$4,325,963 less than their value, part of the administration of government that requires exensive information and thorough knowledge of the principles of its value for assessment, and where there political economy, so much as the business

application to existing conditions as it was when it was first uttered by the famous Federalist. Agitation of this subject never ceases. Like the brook, it goes on and on forever. And, while we cannot, perhaps, hope to find a satisfactory substitute for time-honored fundamental principles, we can, at least, exert ourselves for the bettermet of methods which enter into details. The tax laws of Indiana are as acceptable as those of any other State in this Union; superior, indeed, to many; yet our constant purpose should be to take advantage of every possible opportunity for improvement. It must be apparent to every person who has profited by experience that in deciding valuations a schedule agreed to in advance is by no means a reliable or just index in determining the actual worth of property as it is to appear upon the duplicates. Such a schedule is useful, in a measure, in a suggestive way, for approximating values, but the duty of determining facts as they exist rests almost wholly with the assessor. For instance, the market value of one particular horse in some particular locality, is judged to be worth no more than \$50; it cannot be granted that all horses in the neighborhood should be listed likewise. So it is with all kinds of property, real and personal. The law declares that all such holdings shall be assessed at their 'true cash value,' and the law ought to be respected-not reluctantly or half-heartedly, but obediently; otherwise the tax-dodger is guilty of ungraciously unloading his fair share of the burden and adding it to his more conscientious neighbor's.

'Be just and fear not,' is a maxim that might with propriety be adopted by assessors and other officials intrusted with the duty of raising and disbursing revenues. them there should be neither prejudice nor favoritism, but rather a wholesome effort sacred trust reposed in them.'

Parks M. Martin's Paper.

"The Assessment of Banks" was treated quoted the tax laws fully, explaining what is meant by cash value and summed up the provisions of the law regarding the as if he were engaged in each occupation assessment of banks as follows: "I. That national banks are to be as-

sessed and taxed the same as state banks. "2. The shares of bank stock shall be assessed to the owner in the township, city or town where the bank is located. "3. Whenever a bank has acquired real name and in the hope that your delibera-testate or other tangible property, the assessed value of the same shall be deducted from the valuation of the capital stock. In determining and fixing the value of the shares of stock, the assessor shall charged with a large degree of responsi- be governed by the market or selling price bility, which, when aggregated, as it is at the place where the bank is located. "5. If there is no market value, the assessor shall determine the actual value, taking into consideration the surplus and individual profits, just as he would the money capital in the hands of individuals."

ASSESSED AT LOWER RATE. Mr. Martin showed that the banks in assessed at a much lower rate than the banks in the smaller towns and agricultural districts. He said the banks in six be helpful; but nevertheless, there are many | their stock, while the banks in six agricultural counties are assessed at 103 per

Mr. Martin said that no officer should

for the assessment of bank stock. If the reform is undertaken with an earnest pur- | rules pointed out were followed in every county of the State there would be a unisults, must be begun at the fountain-head, form and equal assessment of all bank The time is not within the memory of man, stock, he said. An examination of the assessment of incorporated banks for 1901 shows that there have been some great variations from the statutory rule as set out above. Continuing Mr. Martin said: "There were in Indiana on the first day rection of inequalities, whenever and where- of April, 1901, 233 incorporated banks with ever they exist, is a bounden duty which a capital stock of \$17,790,900, and undivided profits and surplus of \$9,123,014. The assessment made by the boards of review igainst these banks on capital stock was \$18,806,809. These banks had real estate of the appraised value of \$1,801,673, which, added to the assessment made by the boards, made the total assessment upon By referring to the Bible, if you are not which they paid taxes \$20,608,482, leaving already familiar with the text, you will find | \$6,305,132 that escaped taxation, or an essessment of 76 per cent, on the total value of their property. One hundred and seventy-\$13.645,200, were assessed at \$11.598,420, or \$2,-46,780 less than the total of the capital stock. being an average essessment of \$85 per commandment of Pharoah; he exacted the share on capital stock. They also had silver and the gold of the people of the \$786,153 of undivided profits and \$3,013,330 of

find from the assessment actually stock that two banks were assessed at \$60, fifteen from \$60 to \$70, thirty-four from \$70 to \$80, forty-one from \$80 to \$90, highest assessment being \$283.

A SPECIFIC INSTANCE. shows that two banks were assessed at diana will have assessors who will do ination which accepts the law of the Holy between 40 and 50 per cent. of their capi- away with many of the difficulties that tal stock, undivided profits and surplus, This church regularly ap- less appraised value of real estate; fifteen | many changes in our assessing officers is in banks between 50 and 60 per cent., fiftyfour between 60 and 70 per cent., seventy then proceeds to assess each member in ac- | between 70 and 80 per cent., thirty-nine between 80 and 90, thirty-three between 90 and 100, and twenty at 100 or over. An examination of the assessment clearly shows that the banks in the cities and manufacturing districts, with large deposits and that have accumulated large funds of surplus and undivided profits, are assessed at a very much lower rate than the banks in the smaller towns and agricultural districts, which, as a rule, have small deposits and are unable to accumulate any great surplus or undivided profits. Of the four principal banks in the city of Indianapolis one, with a capital stock of \$300,000, carrying a line of deposits of

\$2,953,513, having \$13,644 undivided profits and \$100,000 surplus, was assessed on stock at \$248,000. This bank had real estate of the appraised value of \$45,129, which, added to the assessment on stock, made the total assessment \$293,129, leaving \$6,871 of the capital stock, together with \$113,644 of surplus and undivided profits, or \$120,515 that was not assessed. Another, with a capital stock of \$500,000 and a line of deposits that probably was so great that it did not care to give the amount, was assessed at \$500,000 on stock; yet this same bank had \$350,000 of surplus and \$22,588 of undivided profits. or a total of \$372,588 that escaped taxation entirely. Another, with a capital stock of \$300,000, with \$6,503,034 deposits, \$700,000 surplus and \$218,644 undivided profits, was assessed on stock at \$850,000. Adding real estate of the appraised value of \$176,405 would make a total assessment of \$1,026,465. of practical commercial affairs, have em- leaving \$192,229 that never found its way bodied the subject in song and story. The on the tax duplicate. Another bank reported only the amount of its capital stock. the same being \$1,000,000. This bank was assessed at \$850,000. I find from a statement made by this bank on July 23, 1901, and sworn to by the cashier, that it had a surplus of \$250,000 and undivided profits of \$26,172.71, which would show that it had company requires \$1,000 insurance on each property of the value of \$426,172.71 that was not assessed in 1901,

"Compare with this the assessment made on the two banks in Pike county. One with a capital stock of \$25,000, deposits of \$100,-000, with no undivided profits and only \$2 -250 surplus, was assessed at \$27,500, \$250 more than the total of its capital, undivided | Jan. 1, instead of April 1 profits and surplus. Another bank, with a capital of \$25,000, with \$160,092 of deposits, to-day that owners of stores will be re-\$12,000 undivided profits and \$6,250 surplus, quired to list their stock at its true cash was assessed at \$43,250 on the stock, to- value. The store fixtures will be assessed gether with real estate of the appraised value of \$12,718, or a total assessment of \$55.968, or \$12,718 more than the full value of capital stock, undivided profits and surplus. The only incorporated bank in Posev county, with a capital stock of \$50,000, undivided profits of \$5,000 and surplus of \$12,gether pleasurable significance. In looking | 000, was assessed at \$49,200, to which add real estate of the appraised value of \$17,800. making a total assessment of \$67,000, or dictionaries a substitute which conveys the 100 on every dollar's worth of property owned by the bank.

A LARGE ASSESSMENT "I find that the banks in six of the larger cities of the State, with deposits of \$28,243,-522, undivided profits of \$633,515 and surplus means the same thing as 'taxation,' to be of \$3,089,500, are assessed, including their of their stock, while the banks in six of can be easily countered, if not actually con- the strictly agricultural counties, with de- of the people whose manifest desires he is

certain kinds of medicine which we do not | undivided profits and \$46,208 of surplus, are

There was some discussion at the meeting one year ago as to the comparative asbanks in the southern part of the State were assessed within \$1,979,169 of their value, while the banks in the northern part were "The committee on banks at the last annual meeting reported that where bank stock had a market value, that should be was no market value the value should be determined by adding the amount of the capital stock, surplus and undivided profits "That terse statement is as forceful in its | together and deducting the appraised value of the real estate owned by the bank. This report was adopted as the rule to govern in the assessment of banks for 1901, and yet sixty-seven of the counties based their assessment on the capital stock alone, and there was \$6,305,132, or 24 per cent. of the value of the bank property that escaped

taxation entirely. "No system of taxation is fair that does not reach out and take hold of all taxable property that can be found. If some escapes, the burden must rest on what has not escaped. I believe the tax law of our State is eminently just, and, if taxing officers, in the discharge of their duties, will always be guided by a faithful following of the statute and a conscientious discharge of their duty it will not be many years until we have a solution of the problem of equal and just taxation. It is the duty of all tax officers charged with the assessment of property for purposes of taxation to fearlessly follow the provisions of our tax aw, not in a spirit of oppression to capital, nor in any unfair feeling toward corporate interests, but always to the end that each and every dollar's worth of property. real, personal or corporate, shall be placed on the tax duplicate at its 'true cash value.' When we shall have done this, we will have made an assessment that will be just, fair and equitable to all interests and to all classes of property.

Other Discussions.

John C. Wingate, tax commissioner, gave an informal talk on "The Assessor and His Duties." He said that in assessing property assessors often make the mistake of going about their work as if they thought In the performance of the work assigned to | they were to list men instead of property for taxation. He urged that they assess at all times to be just to the people, with- property regardless of who owns it or the out distinction, and ever faithful to the position the owner occupies or how much or how little he owns. Mr. Wingate said property must be listed according to its true cash value and in harmony with the value of all other property so as to bring upon thoroughly in a paper read by Parks about equal taxation. He called attention M. Martin, state tax commissioner. He to the diversity of talents the law requires to assess farms, banks, merchandise, etc.,

> represented. "I don't believe that after this duty was marked out for a township assessor even the makers of the law fully comprehended the duties that they had assigned to him when they fixed his salary at \$2 a day,

> said Mr. Wingate Mr. Wingate said the township assessor is the most important of all taxing officers of the State because if he makes a mistake the chances are it will never be corrected because of the brief period allowed those above him in which to review his work. He said the assessors of adjoining townships and counties should hold frequent meetings and talk over their assessments because so many people own property in adjoining counties that if conferences of the assessors are not held many of the taxpayers will not be listed.

Mr. Wingate contended strongly County Councils have no right to limit the work of the assessors by limiting the appropriation for their pay. The law gives them ample authority, he said, to employ all needed deputies and to take all the time needed to complete their work. Mr. Wingate also referred to the tax dodger and the schemes he works to keep from paying his taxes. He said many of these dodgers try to induce assessors to dispense with the services of their deputies, claiming they are no benefit to the township or county. The reason the tax dodgers want fewer deputies employed, said Mr. Wingate, is to lessen the chances of their property being listed at its true cash value. He also have trouble in arriving at the true value called attention to persons paying poll tax and said it should be the duty of every

man to pay his poll tax. The discussion on this subject was led by E. E. Lawrence, assessor of Vigo county.

AN ASSESSOR'S PAPER. A. G. Compton, assessor of Wayne county, read an interesting paper on "The Difficulties that Confront Us." In part he

"The difficulties that confront an assessing officer are too numerous to enumerate. The chief ones are the lack of knowledge of the laws concerning taxation, lack of study of these laws, lack of push, indifference and a fear that they will offend some one if they perform their duties under these laws. These difficulties might be easily surmounted by some changes in the laws, especially the law in relation to the eligibility of the county and township assesone of these banks, with a capital stock of sors. A county assessor may serve eight years, the township assessor four years. Why this discrimination against the assessors? They are not constitutional officers; they are not legislative. That being the case let them be put in the same surplus, making their assessment \$5,846,- class with the judicial officers, county sup-263 less than the true value of their prop- erintendents, etc., and leave it to the peole who elected them. If bad they will not hold office but one term of four years. If made by the boards of review on bank good the people should have an opportunity to continue them in office. Their pay, which from \$40 to \$50 per share, six from \$50 to in some counties under recent legislation has been cut and pared down so that it is not conducive for these officers to put forth forty-five from \$90 to \$100, thirty-five at their best efforts to learn and understand \$100 per share and fifty-five above \$100, the and execute the laws. Have the restrictive features of the law in regard to the time these officers may serve repealed and a definite understanding as to their pay and "The assessment made by the boards I take the ground that in a few years In-

confront us. Another difficulty brought about by so the assessment of real estate. The township assessor in the townships of the State in which the cities and larger towns are located, to complete his assessment within the sixty days, must appoint a number of deputies by selecting the best men he can get who are out of jobs in April and May. The township assessor selects his deputies from this class of men. They go out into the different sections of the town or city with about as many different ideas of the value of the property that is to be assessed as there are men to do the work.

HODGE-PODGE ASSESSMENTS. "The result is a hodge-podge assessment with glaring inequalities and no uniformity as to the true cash value. The county board work of these assessors, because it cannot go over the work. As a remedy for this I would suggest that the laws in relation to the quadrenniel assessment be amended so that in all cities of 5,000 or more population there shall be appointed by the county auditor and confirmed by the County Commissioners a board of assessors of real estate, consisting of three members who shall be resident freeholders, who are well informed

as to the value of real estate. Mr. Compton said there were many other difficulties that confront assessors. He said all manufacturing tools, machinery, etc., should be assessed as personal property against the owners of factories. He said there should be a law enacted in order to give power to the assessors to secure just returns of money on hand, shares of stock owned, etc. He said millions of dollars'

worth of property of this kind escape taxa-Mr. Compton brought up the question of fixing a uniform valuation on Merganthaller linotype machines. He said the machine and they should be assessed at that figure as their cash value. At the meeting to-day Mr. Wingate will bring up for discussion the question of time allotted to assessors. He says assessors are hampered for time and he will suggest that they begin listing property on

The committee on merchandise will report separately.

Statistician North Assatled.

HELENA, Mont., Feb. 6 .- The Pacific Northwest wool growers to-day, in a resoution addressed to President Roosevelt and Congress, attacked S. N. D. North, statistician of the department of manufactures under the census. North is secretary of the National Association of Wood Manufacturers, and is leading the fight at Washington against the tariff on wool. The resolutions state that the Pacific Northwest Wool Growers' Association is of the opinion that as a public official, the activity of Mr. S N. D. North antagonizing the desires of the wool growers and stockmen of the country. is taking advantage of his official position sure, but those who may oppose a proposi- real estate, at 72 per cent of the total value and that his personal opposition is in bad taste, to say the least, considering the fact that he is to a certain extent the servant